



3013 (02-09-04)

ANNUAL REPORT

OF

Name: DE PERE WATER DEPARTMENT

Principal Office: 335 SOUTH BROADWAY
DE PERE, WI 54115

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I ROGER SIEBERS of
(Person responsible for accounts)

De Pere Water Department, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/28/1998
(Signature of person responsible for accounts)	(Date)

FINANCIAL SERVICES MANAGER

(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DE PERE WATER DEPARTMENT**Utility Address:** 335 SOUTH BROADWAY
DE PERE, WI 54115**When was utility organized?** 8/1/1886**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: ROGER SIEBERS**Title:** FINANCIAL SERVICES MANAGER**Office Address:**335 SOUTH BROADWAY
DE PERE, WI 54115**Telephone:** (920) 339 - 4041**Fax Number:** (920) 339 - 4049**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JOE ZEGERS CPA**Title:** MANAGER**Office Address:** JONET & FOUNTAIN, LLP200 SOUTH WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54305-1000**Telephone:** (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: JOE ZEGERS CPA**Title:** MANAGER**Office Address:** JONET & FOUNTAIN, LLP200 SOUTH WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54305-1000**Telephone:** (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:****Date of most recent audit report:** 3/31/1998**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,585,651	1,544,341	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	657,825	675,266	2
Depreciation Expense (403)	200,165	157,342	3
Amortization Expense (404-407)	0		4
Taxes (408)	224,259	217,380	5
Total Operating Expenses	1,082,249	1,049,988	
Net Operating Income	503,402	494,353	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	503,402	494,353	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	97,479	108,818	10
Miscellaneous Nonoperating Income (421)	36,601	7,612	11
Total Other Income	134,080	116,430	
Total Income	637,482	610,783	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	637,482	610,783	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	20,161	25,974	14
Amortization of Debt Discount and Expense (428)	6,314	6,314	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	26,475	32,288	
Net Income	611,007	578,495	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,369,714	3,791,219	20
Balance Transferred from Income (433)	611,007	578,495	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	4,980,721	4,369,714	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest Income	97,479	5
Total (Acct. 419):	97,479	
Miscellaneous Nonoperating Income (421):		
Water Tower Leases	15,340	6
Water Interconnect Availability	8,000	7
TIF 2 Interest Reimbursement	13,261	8
Total (Acct. 421):	36,601	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,585,651	0	0	0	1,585,651	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	1,585,651	0	0	0	1,585,651	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	255,725		255,725	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	14,466		14,466	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	270,191	0	270,191	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	11,952,664	11,349,749	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,038,538	1,812,108	2
Net Utility Plant	9,914,126	9,537,641	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	9,914,126	9,537,641	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		7
Other Investments (124)	0	2,024	8
Special Funds (125-128)	134,345	135,664	9
Total Other Property and Investments	134,345	137,688	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,122,053	1,368,006	10
Special Deposits (132-134)	0		11
Working Funds (135)	200	200	12
Temporary Cash Investments (136)	561,098		13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	321,750	337,620	15
Other Accounts Receivable (143)	4,158	1,763	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0		18
Materials and Supplies (151-163)	19,440	21,904	19
Prepayments (165)	2,458	2,713	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,031,157	1,732,206	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	25,260	31,574	24
Other Deferred Debits (182-186)	0		25
Total Deferred Debits	25,260	31,574	
Total Assets and Other Debits	12,104,888	11,439,109	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,248,842	1,248,842	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	4,980,721	4,369,714	28
Total Proprietary Capital	6,229,563	5,618,556	
LONG-TERM DEBT			
Bonds (221-222)	310,000	425,000	29
Advances from Municipality (223)	0		30
Other Long-Term Debt (224)	0		31
Total Long-Term Debt	310,000	425,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	85,391	78,054	33
Payables to Municipality (233)	0		34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	1,470	1,974	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	86,861	80,028	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	8,250		44
Total Deferred Credits	8,250	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	5,470,214	5,315,525	49
Total Liabilities and Other Credits	12,104,888	11,439,109	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	11,952,664	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	11,952,664	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,038,538	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,038,538	0	0	0	
Net Utility Plant	9,914,126	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,812,108				1,812,108	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	200,165				200,165	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	17,791				17,791	6
Accruals charged other						7
accounts (specify):						8
Transportation Expense Allocation	9,084				9,084	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	227,040	0	0	0	227,040	13
Debits during year						14
Book cost of plant retired	610				610	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	610	0	0	0	610	19
Balance End of Year	2,038,538	0	0	0	2,038,538	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	19,440	21,904	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Materials and Supplies	<u>19,440</u>	<u>21,904</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Mortgage Revenue Bonds of 1/1/84	1,814	Amort.	7,260	1
Mortgage Revenue Bonds of 1/1/93	4,500	Amort.	18,000	2
Total			25,260	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,248,842	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>1,248,842</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mortgage Revenue Bonds	01/01/1992	06/01/2001	5.00%	310,000	1
Total Bonds (Account 221):				310,000	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 310,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	221,411	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
Tax equivalent on meters charged to sewer	5,499	5
Total Accruals and other credits	226,910	
Taxes paid during year:		
County, state and local taxes	206,342	6
Social Security taxes	17,720	7
PSC Remainder Assessment	2,848	8
Other (explain):		
NONE		9
Total payments and other debits	226,910	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage Revenue Bonds	1,974	20,161	20,665	1,470	1
Subtotal	1,974	20,161	20,665	1,470	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	1,974	20,161	20,665	1,470	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	5,315,525					5,315,525	1
Add credits during year:							
For Services	4,685					4,685	2
For Mains	150,004					150,004	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	5,470,214	0	0	0	0	5,470,214	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
Sinking Funds	134,345	3
Total (Acct. 125):	134,345	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	321,750	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	321,750	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
Other A/R	4,158	15
Total (Acct. 143):	4,158	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
NONE		16
Total (Acct. 145):	0	
Prepayments (165):		
Advance Assessment	2,458	17
Total (Acct. 165):	2,458	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Prepaid Tower Leases	8,250	24
Total (Acct. 253):	8,250	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	11,651,206	0	0	0	11,651,206	1
Materials and Supplies	20,672	0	0	0	20,672	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,925,323	0	0	0	1,925,323	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	5,392,869	0	0	0	5,392,869	6
Other (specify):					0	7
Average Net Rate Base	4,353,686	0	0	0	4,353,686	
Net Operating Income	503,402	0	0	0	503,402	8
Net Operating Income as a percent of						
Average Net Rate Base	11.56%	N/A	N/A	N/A	11.56%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,248,842	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,675,217	3
Other (Specify):		4
Total Average Proprietary Capital	5,924,059	
Net Income		
Net Income	611,007	5
Percent Return on Proprietary Capital	10.31%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

7/27/99 No response, closed in 1998 review. Item 1, ok, Item 2 related to new pump installed 1995?, item 3 ok 1998, item 4 ok 1998 ele

October 16, 1998

Mr. Roger Siebers, Financial Services Manager
De Pere Water Department
335 South Broadway
De Pere, WI 54115-2526

Re: 1997 Analytical Review File DWCCA-1610-RL

Dear Mr. Siebers:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that the Status for several schedules on the Schedule Listing in the electronic annual report was not changed from "not started" and/or "in progress" to "complete." It is important to change the status for all schedules, whether the schedule is left blank or not. That allows the PSC to determine that schedules have been finished, and, where left blank, were intentionally left blank rather than simply overlooked. Staff has changed all schedules' status to "complete" in our electronic copy. Please indicate if any "not started" schedules should have had data or if any "in progress" schedules were not complete. If any schedules were not complete or should not have been blank, please provide that data.
2. During our review of the plant schedule, page W-8, we noted a large unexplained addition to Account 328, Other Pumping Equipment. Please explain this addition.
3. Page W-8, line 36, column (c), reports a \$36,151 addition to Account 391.1, Computer Equipment. This is an account which was previously not used by your utility. A depreciation rate of 25.00 percent is authorized for Account 391.1, effective January 1, 1998. The rate of 25.00 percent is based upon service of four years and no net salvage.
4. We noted your footnote in the Pumping and Power Equipment schedule, page W-14. Please note this schedule will be revised for 1998 report.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions,

FINANCIAL SECTION FOOTNOTES

please feel free to contact me at (608) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

RL:tlk:W:\comp\roselee\1610 De Pere

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,555,076	1
Total Sales of Water	1,555,076	
Other Operating Revenues		
Forfeited Discounts (470)	6,463	2
Miscellaneous Service Revenues (471)	1,179	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	22,933	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	30,575	
Total Operating Revenues	1,585,651	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	236	8
Pumping Expenses (620-633)	215,120	9
Water Treatment Expenses (640-652)	13,422	10
Transmission and Distribution Expenses (660-678)	250,799	11
Customer Accounts Expenses (901-905)	31,707	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	146,541	14
Total Operation and Maintenance Expenses	657,825	
Other Operating Expenses		
Depreciation Expense (403)	200,165	15
Amortization Expense (404-407)		16
Taxes (408)	224,259	17
Total Other Operating Expenses	424,424	
Total Operating Expenses	1,082,249	
NET OPERATING INCOME	503,402	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	6,871	353,267	594,586	4
Commercial	429	132,157	167,377	5
Industrial	85	619,225	459,022	6
Total Metered Sales to General Customers (461)	7,385	1,104,649	1,220,985	
Private Fire Protection Service (462)	76		32,803	7
Public Fire Protection Service (463)	1		280,180	8
Other Sales to Public Authorities (464)	56	15,377	21,108	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	7,518	1,120,026	1,555,076	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	280,180	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	280,180	
Forfeited Discounts (470):		
Customer late payment charges	6,463	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	6,463	
Miscellaneous Service Revenues (471):		
Installation charges for second meter	1,179	7
Total Miscellaneous Service Revenues (471)	1,179	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	22,918	10
Other (specify):		
Miscellaneous	15	11
Total Other Water Revenues (474)	22,933	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	236	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	236	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	149,326	17
Pumping Labor and Expenses (624)	38,840	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	6,361	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	19,949	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	644	25
Total Pumping Expenses	215,120	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	10,957	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	2,465	33
Total Water Treatment Expenses	13,422	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	59,019	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	37,067	36
Meter Expenses (663)	4,883	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)	5,820	40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	17	43
Maintenance of Transmission and Distribution Mains (673)	83,754	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	26,917	46
Maintenance of Meters (676)	8,179	47
Maintenance of Hydrants (677)	25,028	48
Maintenance of Miscellaneous Plant (678)	115	49
Total Transmission and Distribution Expenses	250,799	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	13,498	51
Customer Records and Collection Expenses (903)	18,209	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	31,707	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	19,901	56
Office Supplies and Expenses (921)	12,006	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	26,189	59
Property Insurance (924)	3,422	60
Injuries and Damages (925)	12,534	61
Employee Pensions and Benefits (926)	67,232	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	2,757	65
Rents (931)	2,500	66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	146,541	
Total Operation and Maintenance Expenses	657,825	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		206,342	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,499	2
Net property tax equivalent		200,843	
Social Security		20,568	3
PSC Remainder Assessment		2,848	4
Other (specify): NONE			5
Total tax expense		224,259	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.318900				3
County tax rate	mills		8.280600				4
Local tax rate	mills		8.855400				5
School tax rate	mills		16.596100				6
Voc. school tax rate	mills		2.000400				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		36.051400				10
Less: state credit	mills		2.924700				11
Net tax rate	mills		33.126700				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.855400				14
Combined School Tax Rate	mills		18.596500				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		27.451900				17
Total Tax Rate	mills		36.051400				18
Ratio of Local and School Tax to Total	dec.		0.761466				19
Total tax net of state credit	mills		33.126700				20
Net Local and School Tax Rate	mills		25.224842				21
Utility Plant, Jan. 1	\$	11,349,749	11,349,749				22
Materials & Supplies	\$	21,904	21,904				23
Subtotal	\$	11,371,653	11,371,653				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	11,371,653	11,371,653				26
Assessment Ratio	dec.		0.627100				27
Assessed Value	\$	7,131,164	7,131,164				28
Net Local & School Rate	mills		25.224842				29
Tax Equiv. Computed for Current Year	\$	179,882	179,882				30
Tax Equivalent per 1994 PSC Report	\$	206,342					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	206,342					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)	749		3
Total Intangible Plant	749	0	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	51,132		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	274,159		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	325,291	0	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	357,847		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	631,404		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	19,832	52,125	20
Total Pumping Plant	1,009,083	52,125	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)	15,376		22
Water Treatment Equipment (332)	39,741	1,785	23
Total Water Treatment Plant	55,117	1,785	
 TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,327		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			749	3
Total Intangible Plant	0	0	749	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			51,132	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			274,159	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	325,291	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			357,847	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			631,404	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			71,957	20
Total Pumping Plant	0	0	1,061,208	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			15,376	22
Water Treatment Equipment (332)			41,526	23
Total Water Treatment Plant	0	0	56,902	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,327	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,130,064		26
Transmission and Distribution Mains (343)	6,503,445	433,614	27
Fire Mains (344)			28
Services (345)	870,017	25,264	29
Meters (346)	695,287	32,771	30
Hydrants (348)	616,785	18,984	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	9,816,925	510,633	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	7,839		35
Computer Equipment (391.1)		36,151	36
Transportation Equipment (392)	86,025		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	45,518	1,595	39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)	3,202	1,236	42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	142,584	38,982	
Total utility plant in service directly assignable	11,349,749	603,525	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	11,349,749	603,525	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,130,064	26
Transmission and Distribution Mains (343)	538		6,936,521	27
Fire Mains (344)			0	28
Services (345)			895,281	29
Meters (346)	72		727,986	30
Hydrants (348)			635,769	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	610	0	10,326,948	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			7,839	35
Computer Equipment (391.1)			36,151	36
Transportation Equipment (392)			86,025	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			47,113	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			4,438	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	181,566	
Total utility plant in service directly assignable	610	0	11,952,664	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	610	0	11,952,664	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	137,610	2.94%	8,060	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	137,610		8,060	
PUMPING PLANT				
Structures and Improvements (321)	202,219	2.43%	8,696	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	245,363	6.67%	42,115	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	7,614	4.29%	1,969	15
Total Pumping Plant	455,196		52,780	
WATER TREATMENT PLANT				
Structures and Improvements (331)	4,954	2.50%	384	16
Water Treatment Equipment (332)	17,019	6.00%	2,438	17
Total Water Treatment Plant	21,973		2,822	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	261,923	1.86%	21,019	19
Transmission and Distribution Mains (343)	362,166	0.93%	62,496	20
Fire Mains (344)				21
Services (345)	259,768	2.09%	18,447	22
Meters (346)	170,041	5.00%	35,582	23
Hydrants (348)	81,973	1.59%	9,958	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	1,135,871		147,502	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					145,670	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	145,670	
321					210,915	8
322					0	9
323					0	10
324					0	11
325					287,478	12
326					0	13
327					0	14
328					9,583	15
	0	0	0	0	507,976	
331					5,338	16
332					19,457	17
	0	0	0	0	24,795	
341					0	18
342					282,942	19
343	538				424,124	20
344					0	21
345					278,215	22
346	72				205,551	23
348					91,931	24
349					0	25
	610	0	0	0	1,282,763	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)				26
Office Furniture and Equipment (391)	5,753	5.88%	461	27
Computer Equipment (391.1)		5.88%	2,126	28
Transportation Equipment (392)	38,353	10.56%	9,084	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	14,150	8.33%	3,858	31
Laboratory Equipment (395)				32
Power Operated Equipment (396)				33
Communication Equipment (397)	3,202	9.09%	347	34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	61,458		15,876	
Total accum. prov. directly assignable	1,812,108		227,040	
Common Utility Plant Allocated to Water Department				38
Total accum. prov. for depreciation	1,812,108		227,040	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					6,214	27
391.1					2,126	28
392					47,437	29
393					0	30
394					18,008	31
395					0	32
396					0	33
397					3,549	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	77,334	
	610	0	0	0	2,038,538	
					0	38
	610	0	0	0	2,038,538	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			100,965	100,965	1
February			87,920	87,920	2
March			94,922	94,922	3
April			95,713	95,713	4
May			96,046	96,046	5
June			104,609	104,609	6
July			112,612	112,612	7
August			104,749	104,749	8
September			96,310	96,310	9
October			112,806	112,806	10
November			93,716	93,716	11
December			93,698	93,698	12
Total for year	0	0	1,194,066	1,194,066	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				1,194,066	16
Less: Water sold				1,120,026	17
Losses and unaccounted for				74,040	18
Percent unaccounted for to the nearest whole percent (%)				6%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				4,516,000	21
Date of maximum: 7/31/1997					22
Cause of maximum:					23
Warm Weather					
Minimum gallons pumped by all methods in any one day during reporting year				1,750,000	24
Date of minimum: 12/25/1997					25
Total KWH used for pumping for the year				3,508,328	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
FRONT STREET	BF183	812	12	1,152,000	Yes	1
GRANT STREET	BF184	760	17	6,192,000	Yes	2
NINTH STREET	BF185	795	19	1,382,400	Yes	3
MERRILL STREET	BF186	845	19	1,440,000	Yes	4
ENTERPRISE	BF187	875	19	1,728,000	Yes	5
SCHUERING ROAD	BF188	787	24	1,584,000	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	ENTERPRISE	FRONT STREET	GRANT STREET	1
Location	ENTERPRISE	FRONT STREET	GRANT STREET	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	AMERICAN	LAYNE NW	LAYNE NW	5
Year Installed	1995	1989	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	800	520	8
Pump Motor or Standby Engine Mfr	BRYANT JACKSON	FAIRBANKS	LAYNE NW	10
Year Installed	1971	1951	1955	11
Type	NATURAL GAS	NATURAL GAS	NATURAL GAS	12
Horsepower	150	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	MERRILL STREET	NINTH STREET	SCHUERING ROAD	14
Location	MERRILL STREET	NINTH STREET	SCHUERING ROAD	15
Purpose	P	P	P	16
Destination	R	R	R	17
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	18
Year Installed	1986	1991	1982	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	950	1,000	700	21
Pump Motor or Standby Engine Mfr	LAYNE NW	LAYNE NW	LAYNE NW	23
Year Installed	1966	1960	1982	24
Type	NATURAL GAS	NATURAL GAS	ELECTRIC	25
Horsepower	150	100	100	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	ENTERPRISE	FRONT STREET	GRANT STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		4
				5
Year constructed	1971	1950		6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		8
				9
Elevation difference in feet (See Headnote 3.)	0	0		10
				11
Total capacity in gallons	250,000	160,000		12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5984	0.6192	0.6048	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	MATTHEW DRIVE	MERRILL STREET #1	MERRILL STREET #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
Year constructed	1986	1960	1966	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	135	128	0	9
				10
Total capacity in gallons	500,000	250,000	250,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	14
				15
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)			NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			8.8560	20
				21
Is a corrosion control chemical used (yes, no)?			Y	22
				23
Is water fluoridated (yes, no)?			N	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NINTH STREET #1	NINTH STREET #2	SCHUERING ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	4
Year constructed	1965	1960	1982	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	0	148	16	9
				10
Total capacity in gallons	250,000	250,000	250,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		OTHER	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE		NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3680		1.4400	20
				21
Is a corrosion control chemical used (yes, no)?	Y		Y	22
				23
Is water fluoridated (yes, no)?	N		N	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	0.750	41				41
M	D	1.000	619				619
P	D	1.500	3,040				3,040
M	D	2.000	1,455				1,455
M	D	4.000	15,226				15,226
A	D	6.000	3,632				3,632
M	D	6.000	163,761				163,761
M	S	6.000	6				6
P	D	6.000	5,689	729	525		5,893
M	D	8.000	82,646				82,646
P	D	8.000	62,311	2,823			65,134
M	D	10.000	37,952				37,952
P	D	10.000	26,715	3,458			30,173
M	D	12.000	50,475				50,475
M	S	12.000	326				326
P	D	12.000	28,924	3,308			32,232
M	S	16.000	1,447				1,447
P	S	18.000	865				865
Total Within Municipality			485,130	10,318	525	0	494,923
Total Utility			485,130	10,318	525	0	494,923

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	3,761	2			3,763		1
P	1.000	576				576		2
M	1.000	1,178	70			1,248		3
M	1.500	81	3			84		4
P	1.500	109				109		5
P	2.000	3				3		6
M	2.000	105	1			106		7
M	3.000	2				2		8
M	4.000	17				17		9
M	6.000	9				9		10
P	10.000	2				2		11
Total Utility		5,843	76	0	0	5,919	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.500	3,706				3,706	330	1
0.750	4,009	180			4,189	73	2
1.000	102				102	0	3
1.500	88	4	2		90	24	4
2.000	82	13	5		90	22	5
3.000	37	3			40	12	6
4.000	23				23	15	7
6.000	3				3	1	8
10.000	1				1	0	9
Total:	8,051	200	7	0	8,244	477	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.500	3,142	126	11	12		415	3,706	1
0.750	3,892	138	29	8		122	4,189	2
1.000	24	54	9	5		10	102	3
1.500	3	56	8	16		7	90	4
2.000		48	19	12		11	90	5
3.000		28	3	5		4	40	6
4.000		11	5	4		3	23	7
6.000			2			1	3	8
10.000				1			1	9
Total:	7,061	461	86	63	0	573	8,244	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	979	14			993	2
Total Fire Hydrants	979	14	0	0	993	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 993

Number of distribution system valves end of year: 1,354

Number of distribution valves operated during year: 100

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

The utility purchased new computer equipment for the water department.

Pumping & Power Equipment (Page W-15)

The pumps on Front Street, Ninth Street, Grant Street, Merrill Street, and Enterprise are all operated by both gas and electric.

Each of the locations on page W-14 have both primary and booster pumps, and in addition the destination is a reservoir for the primary pump and a distribution system for the booster pump.

(Per PF: this is intended to be for the main motor that powers a pump, the one which would be operating a majority of the time. Usually this would be an electric motor. For gas standby engines, the program will be revised for 1998 to allow partial entry of data. A revision will also be made to allow multiple purposes of destinations. 9/18/98 ele)

Reservoirs, Standpipes & Water Treatment (Page W-16)

Water Treatment Plant - Grant Street

Disinfection, type of equipment	Other
Points of application	Wellhouse
Filters, type	None
Corrosion control chemical	Yes
Fluoridated water	No
Rated capacity	6.048

Water Mains (Page W-17)

The water mains were financed through contributed capital.

Water Services (Page W-18)

The water services were financed through contributed capital.
